Exhibit 1

May 24, 1997

Jeffrey Norman 202 Weed Street New Canaan, CT 06840

Dear Jeff:

We have summarized the checkbook, credit card statements and other financial data you provided for the period covering 1993 through July 1996 in regard to your work efforts at US MobilComm which you had determined to be capital contributions to the company. We understand you need this information to help reconcile your capital contributions to the company.

The following is a summary of that data for both you and Mr. Thomas Fiorita.

JEFF NORMAN (Includes Personal & M 6)

1993 \$ 31,268 1994 66,022 1995 4,470 1996 2,500 Total \$104,260

TOM FIORITA (My 6m6)

1993 \$ 29,446 1994 45,768 1995 -0-1996 -0-Total \$ 75,214

Please find enclosed the summaries, by year, and the your supporting documents.

Please be aware that the above unaudited information only goes to July 1996. Additional, expenditures or transactions may have occurred since then that may need to be taken into consideration in your efforts to reconcile your capital balance.

Please review the information carefully for coding to ensure you have included all the data relating to your capital contributions. Please call if you have any questions.

Regards,

William A. Dylewsky

enc.